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MAY 23 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): **Dobras (et al.)**
Serial No.: **10/766,290**
Filed: **January 27, 2004**

Attorney Docket: **0059-014P1**
Examiner: **Pendleton, Dionne H.**
Group Art Unit: **2627**

Title: **High Comfort Sound Delivery System**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Customer Number: **40972**

TRANSMITTAL FOR NOTICE OF APPEAL

Enclosed for filing in the above-referenced application are the following:

1. Notice of Appeal (1 page);
2. Credit Card Payment Form PTO-2038; and
3. Return Receipt Postcard or Facsimile Transmission Coversheet.

The shortened statutory period for response is set to expire **February 26, 2008**. Petition is hereby made for a three-month extension of time to expire **May 27, 2008**. Credit Card Payment Form PTO-2038 is submitted herewith to cover all required fees, including the Notice of Appeal fee (\$510) and the extension of time fee (\$1,050). The Examiner is hereby authorized to charge any additional necessary fees to the credit card identified in the Form PTO-2038.

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1050.00 OP

Date:

5/23/08

Respectfully Submitted,



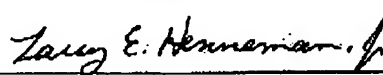
Larry E. Henneman, Jr., Reg. No. 41,063
Henneman & Saunders
714 W. Michigan Ave.
Three Rivers, MI 49093

CERTIFICATE OF MAILING OR FAX TRANSMISSION (37 CFR 1.8(A))

I hereby certify that this paper (along with any referred to as being attached or enclosed) is being facsimile transmitted to the USPTO or deposited with the United States Postal Service on the date shown below with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA, 22313-1450.

Date:

5/23/08



Larry E. Henneman, Jr.